

County of Placer, California

**County Library Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 2,623,310	2,623,310	\$ 2,768,910	\$ 145,600
Fines, forfeitures and penalties	111,500	111,500	107,579	(3,921)
Use of money and property	29,100	29,100	24,993	(4,107)
Intergovernmental	121,554	121,551	179,618	58,067
Charges for services	94,000	94,000	118,640	24,640
Miscellaneous	8,000	8,000	48,556	40,556
Total revenues	2,987,464	2,987,461	3,248,296	260,835
Expenditures				
Current:				
General government:				
Education	3,793,498	3,897,992	3,793,519	104,473
Total expenditures	3,793,498	3,897,992	3,793,519	104,473
Excess (deficiency) of revenues over (under) expenditures	(806,034)	(910,531)	(545,223)	365,308
Other Financing Sources (Uses)				
Transfers in	416,635	416,635	399,071	(17,564)
Total other financing sources (uses)	416,635	416,635	399,071	(17,564)
Net change in fund balance, budgetary basis	<u>\$ (389,399)</u>	<u>\$ (493,896)</u>	(146,152)	<u>\$ 347,744</u>
Basis adjustments:				
Encumbrances			93,124	
Net change in fund balance, GAAP basis			<u>\$ (53,028)</u>	